

chaser, of the sum bid and of the amount of taxes and costs to be paid by him as a condition of his redemption. If any person liable for taxes, not having property in the county where such taxes are due, shall have property in any other county or shall remove from his county after the day of listing, or carry his property therefrom, the collecting officer shall return the fact to the board of commissioners of the county who shall, through their clerk, make an abstract of the same under their corporate seal, which abstract shall have the force of a tax list regularly endorsed for collection in any county of the state. The collecting officer shall forward the same to the proper collecting officer of the county where the person or property may be, who shall collect the amount due thereon with ten per cent. added, which percentage he may retain to his own use, the residue to be forwarded immediately to the officer from whom he received it, to be accounted for as other public taxes. It shall be the duty of the officer to whom such abstract shall be forwarded to make return of his action on the same within thirty days, and said abstract or a duly certified copy may be sent for collection to the same or any other county until the amount due shall be collected.

Change of residence.

Manner of collecting taxes of non-residents.

4th. It is expressly declared that the lands of a minor, lunatic, or person *non compos mentis*, shall in no case be liable to be sold for taxes; but should any guardian of the estate of such person, not pay the taxes on the property of such person when due, the tax list in the hands of the sheriff, charging him as guardian, shall be an execution to be satisfied out of his individual property, or out of the personal property of such ward.

Lands belonging to persons of unsound mind not taxable.

SEC. 29. *Who is to be purchaser and what he shall pay :*

The highest bidder shall be the purchaser; he shall immediately pay to the sheriff the amount of taxes and costs due by the delinquent; the sheriff shall give him a receipt stating the sum paid and upon what amount, and describing the property, and shall cause the same to be recorded by the register of deeds.

Property given to the highest bidder.